

Expense and Equipment: Please refer to OMB Circular A-87 Attachment A, Section D, Composition of Cost, and OMB Circular A-87 Attachment B – Selected Items of Cost

Check the item(s) that apply.

☐ Direct costs: Costs of materials acquired, consumed, or expended benefit only Title XIX Administration for the purposes specified under this agreement.

☒ Allocable Costs: Cost are chargeable or assignable in part to Title XIX Administration for the purposes authorized under this agreement in accordance with relative benefits received.

Cost Allocation Methodology Description: During each quarterly billing, a query is run against SAMII for expenditures by budget organization. The E&E for each Budget Org. is apportioned to the various Medicaid programs based on the time charged by all employees assigned to that Budget Org.

[If expense and equipment items are allocable you must attach detailed description of the methodology you will utilize to assign those costs in accordance with the relative benefits received under this agreement. Any changes to that methodology implemented after execution of this agreement will require an amendment to this agreement.]

Automated Data Processing Costs: Please refer to 45 CFR Part 95 Subpart F.

Check the item(s) that apply:

☐ Costs for automated data processing equipment and services will not be included as a direct charge to Title XIX Administration for the purposes under this interagency agreement.

☐ Costs for automatic data processing equipment and services will be included as a direct charge to Title XIX Administration for the purposes under this interagency agreement. We have complied with all provisions 45 CFR Part 95, Subpart F.

☐ Direct Costs: Costs for automated data processing equipment and services will be included as a direct charge for those costs that benefit only Title XIX Administration for the purposes specified under this agreement.

☐ Allocable Costs: Costs for automated data processing equipment and services will be included as chargeable or assignable in part to Title XIX Administration for the purposes authorized under this agreement in accordance with relative benefits received.

☒ No cost related to automated data processing are included as chargeable under this agreement.

[If automated data processing costs are allocable you must attach detailed description of the methodology you will utilize to assign those costs in accordance with the relative benefits received under this agreement. Any changes to that methodology implemented after execution of this agreement will require an amendment to this agreement.]

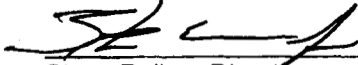
Indirect Costs:


Check the item that applies:

☐ State agency indirect costs will not be included.

☒ State agency indirect costs will be included. They have been approved as evidenced by our Federally Approved Indirect Cost Negotiation Agreement. **Note: Current Federally Approved Indirect Cost Negotiation Agreement is attached.**

[If indirect costs are to be included, you must attach a copy of your current Federally Approved Indirect Cost Negotiation Agreement. The annual or bi-annual changes to indirect cost rates - provided they have been approved in your Federally Approved Indirect Cost Negotiation Agreement - will be allowed and will not require an amendment to this agreement, provided that a copy of the newly approved agreement is provided to the DSS Division of Budget and Finance.]


Steve Roling, Director
Department of Social Services
Date 9/25/03


Dorn Schuffman, Director
Department of Mental Health
Date 10/2/03

TN: 03-16
Supersedes: 01-26

Approval Date: **DEC 19 2003**
Effective Date: 7-1-03



DEPARTMENT OF HEALTH & HUMAN SERVICES

Division of Cost Allocation
Central States Field Office

August 6, 2003

1301 Young Street
Room 732
Dallas, Texas 75202
(214)-767-3261
(214)-767-3264 FAX

Mr. Mike Clark
Controller
Missouri Department of Mental Health
1706 East Elm Street
P.O. Box 687
Jefferson City, MO 65102

Dear Mr. Clark:

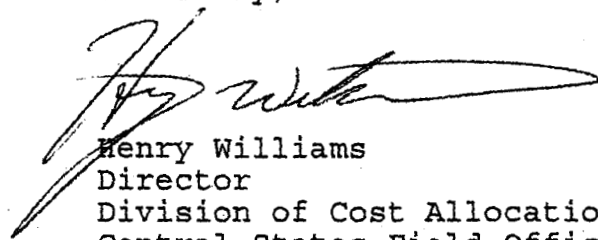
The original and one copy of an indirect cost Rate Agreement are enclosed. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization and return it to me, retaining the copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal, together with supporting information, is required each year to substantiate claims made for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending June 30, 2003 is due in our office by December 31, 2003.

Thank you for your cooperation.

Sincerely,



Henry Williams
Director
Division of Cost Allocation
Central States Field Office

Enclosures

PLEASE SIGN AND RETURN THE ORIGINAL OF THE RATE AGREEMENT

STATE AND LOCAL RATE AGREEMENT

EIN #: 1446000987B4

DATE: August 6, 2003

DEPARTMENT/AGENCY:

Missouri Department of Mental Health
1706 East Elm Street
P.O. Box 687
Jefferson City

MO 65102

FILING REF.: The preceding
Agreement was dated
May 1, 2002

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: INDIRECT COST RATES*

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
FINAL	07/01/01	06/30/02	10.4	On Site	All Programs
FINAL	07/01/02	06/30/03	10.4	On Site	All Programs
PROV.	07/01/03	UNTIL AMENDED	9.4	On Site	All Programs

*BASE:

Direct salaries and wages excluding all fringe benefits.

DEPARTMENT/AGENCY:
Missouri Department of Mental Health

AGREEMENT DATE: August 6, 2003

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these paid absences are not made.

Equipment Definition -

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$500 or more per unit.

FRINGE BENEFITS:

FICA
Retirement
Disability Insurance
Life Insurance
Unemployment Insurance
Health Insurance

DEPARTMENT/AGENCY:
Missouri Department of Mental Health

AGREEMENT DATE: August 6, 2003

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted: such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Change to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-87 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

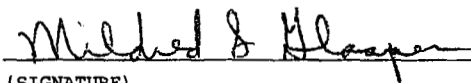
E. OTHER:

If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

BY THE DEPARTMENT/AGENCY:

Missouri Department of Mental Health

(DEPARTMENT/AGENCY)



(SIGNATURE)

MILDRED GLASPER

(NAME)

DEPUTY DIRECTOR, ADMINISTRATION

(TITLE)

AUGUST 14, 2003

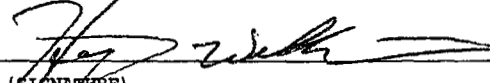
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)



(SIGNATURE)

Henry Williams

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION-

(TITLE) CENTRAL STATES FIELD OFFICE

August 6, 2003

(DATE) 7074

HHS REPRESENTATIVE: Terri L. Lustig

Telephone: (214) 767-5362